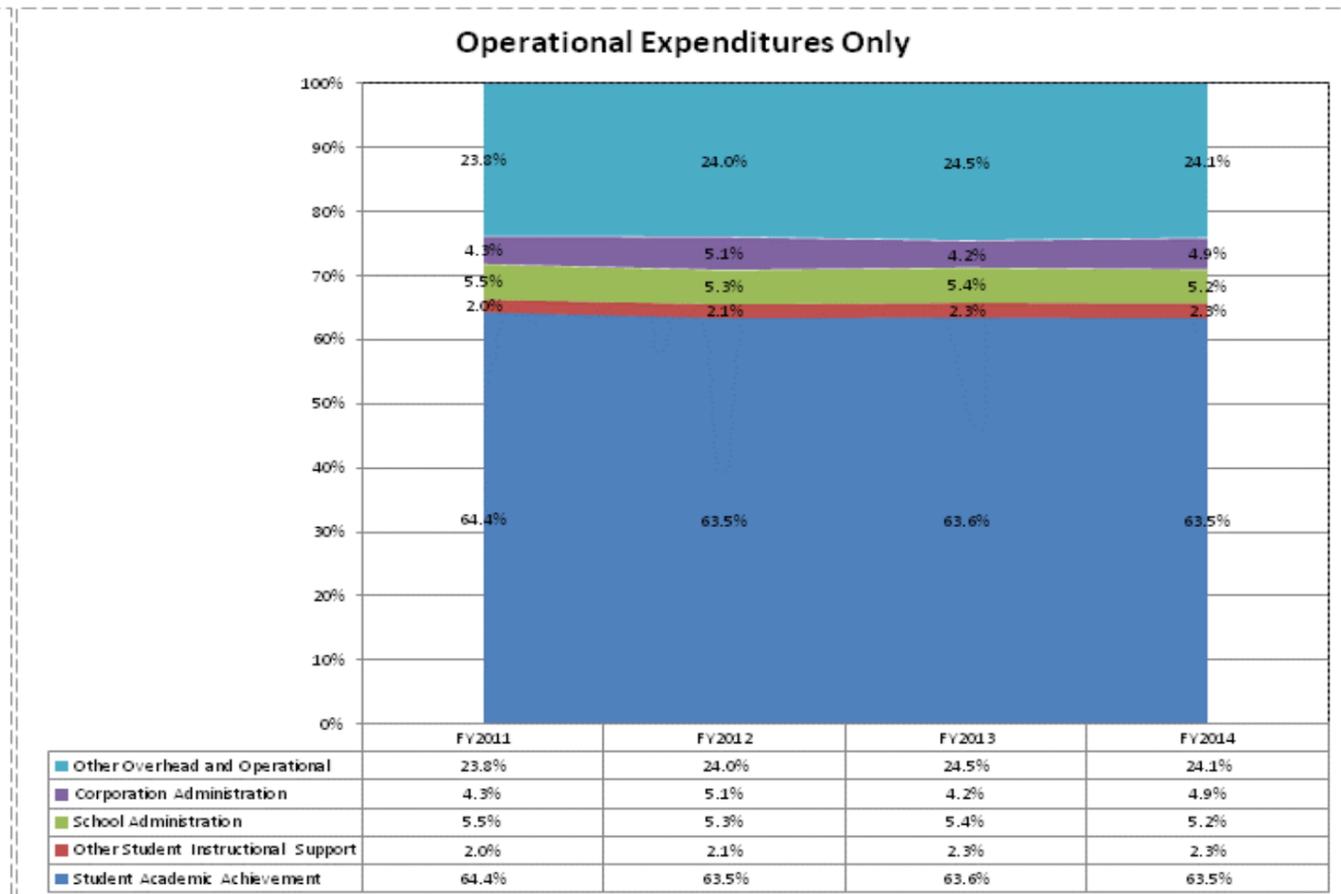
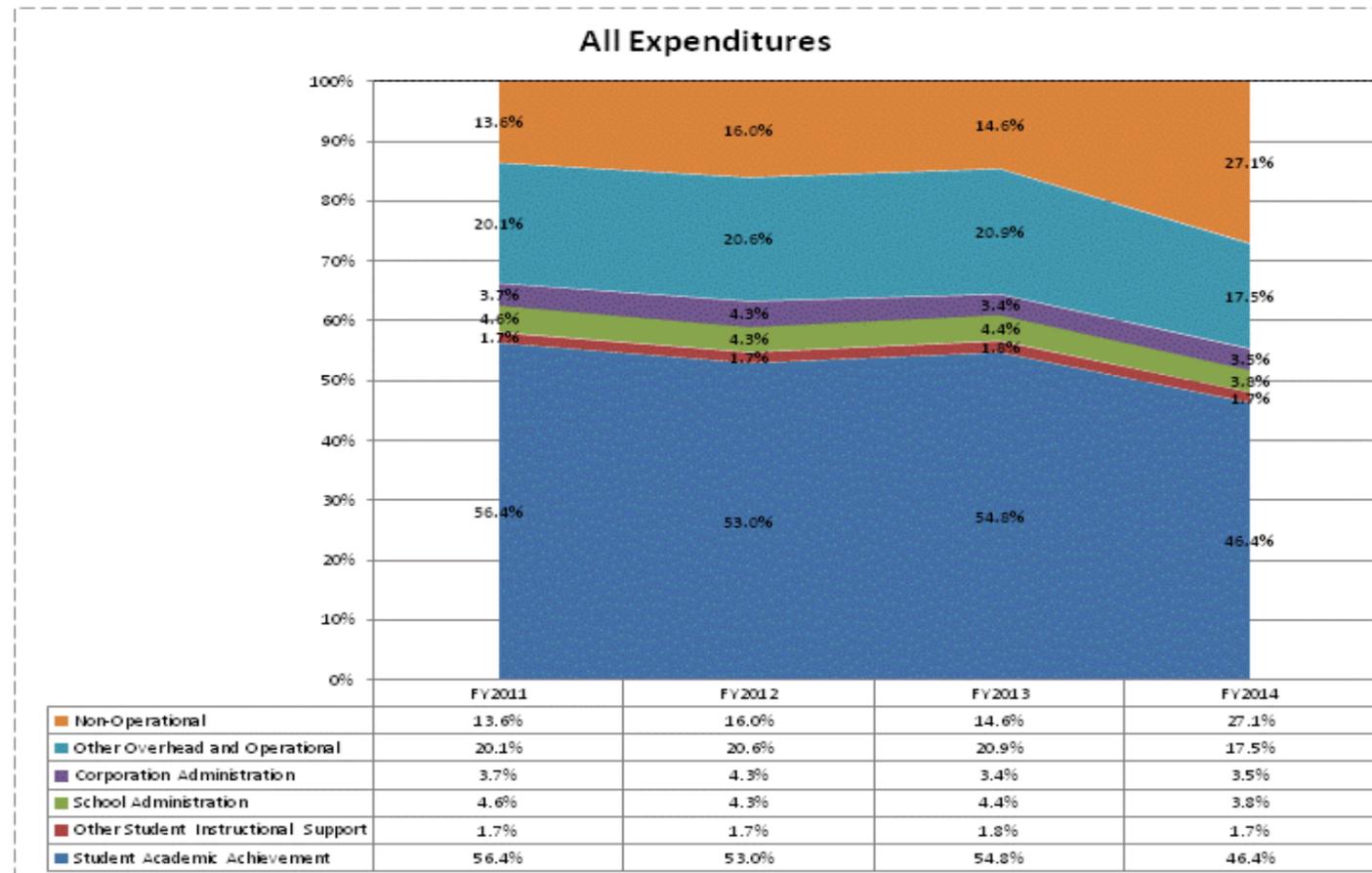


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rossville Con School District (1180)

Rossville Con School District (1180)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$4,189,377	54.0%	\$4,795,169	54.2%	\$5,083,512	54.8%	\$4,645,785	46.4%
Student Instructional Support	\$581,651	7.5%	\$537,497	6.1%	\$582,601	6.3%	\$545,872	5.5%
Overhead and Operational Nonoperational	\$1,760,044	22.7%	\$2,343,350	26.5%	\$2,258,539	24.4%	\$2,100,820	21.0%
Nonoperational	\$1,227,265	15.8%	\$1,169,617	13.2%	\$1,349,918	14.6%	\$2,715,592	27.1%
Grand Total	\$7,758,336		\$8,845,633		\$9,274,570		\$10,008,068	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.5%	60.3%	61.1%	51.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rossville Con School District (1180)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$187,171	\$230,032	N/A	N/A	23%
11100 Regular Programs; Elementary	\$1,082,521	\$1,611,542	\$1,509,551	\$1,407,802	30%	-13%	-7%
11200 Regular Programs; Middle/Junior High	\$12,016	\$807,865	\$711,222	\$700,177	> 500%	-13%	-2%
11300 Regular Programs; High School	\$1,317,637	\$1,249,315	\$1,265,211	\$1,152,948	-12%	-8%	-9%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$22,283	N/A	N/A	N/A
11420 Vocational Education; Agriculture B	\$141,632	\$151,363	\$150,402	\$80,781	-43%	-47%	-46%
11450 Vocational Education; Consumer and Homemaking	\$53,602	\$56,778	\$31,884	\$32,614	-39%	-43%	2%
12110 Gifted And Talented; Gifted and Talented	\$7,850	\$22,287	\$14,780	\$42,888	446%	92%	190%
12510 Culturally Different; Communication Disorders	\$56,268	\$59,847	\$60,060	\$62,437	11%	4%	4%
12610 Learning Disability	\$164,742	\$186,803	\$391,541	\$341,769	107%	83%	-13%
12810 Special Education Preschool	\$28,577	\$34,844	\$12,558	\$32,284	13%	-7%	157%
12900 Other Special Programs	\$174	\$707	\$1,268	\$0	-100%	-100%	-100%
14300 Summer School Programs; High School	\$12,233	\$9,653	\$177	\$0	-100%	-100%	-100%
16100 Remediation Testing	\$38,284	\$25,947	\$13,484	\$907	-98%	-97%	-93%
16200 Preventive Remediation	\$2,040	\$0	\$0	\$7,446	265%	N/A	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$42,324	\$37,256	\$55,114	\$42,468	0%	14%	-23%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$63,899	\$65,083	\$102,819	\$99,218	55%	52%	-4%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$22,233	\$37,939	\$23,313	\$45,655	105%	20%	96%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$3,535	\$3,723	\$3,716	\$1,753	-50%	-53%	-53%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$12,369	\$7,597	\$3,834	\$3,994	-68%	-47%	4%
22130 Improvement of Instruction; Instructional Staff Training	\$1,331	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$62,694	\$80,374	\$67,942	\$70,537	13%	-12%	4%
22230 Library/Media Services; Audiovisual	\$107	\$46	\$0	\$0	-100%	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$187,878	\$175,321	\$350,038	\$156,981	-16%	-10%	-55%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$31,028	\$3,294	N/A	N/A	-89%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$94,195	\$170,879	\$96,400	\$105,837	12%	-38%	10%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$1,680	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$194,450	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,602,589	\$4,795,169	\$5,083,512	\$4,645,785	29%	-3%	-9%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$77,588	\$108,008	\$125,338	\$121,857	57%	13%	-3%
21340 Health Services; Nurse Services	\$31,298	\$34,082	\$46,116	\$45,677	46%	34%	-1%
21390 Health Services; Other Health Services	\$500	\$805	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$373,126	\$394,602	\$411,147	\$378,338	1%	-4%	-8%
Student Instructional Support Total	\$482,512	\$537,497	\$582,601	\$545,872	13%	2%	-6%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$14,835	\$15,296	\$14,795	\$15,275	3%	0%	3%
23150 Board of Education; Legal Services	\$3,610	\$13,380	\$2,468	\$4,454	23%	-67%	80%
23160 Board of Education; Promotion Expenses	\$1,500	\$1,538	\$808	\$1,878	25%	22%	132%
23190 Board of Education; Other Governing Body Services	\$738	\$28,529	\$9,028	\$2,861	287%	-90%	-68%
23210 Executive Administration; Office of The Superintendent	\$169,562	\$386,720	\$258,946	\$275,280	62%	-29%	6%
23220 Executive Administration; Community Relations	\$4,595	\$5,435	\$1,846	\$765	-83%	-86%	-59%
23290 Executive Administration; Other Executive Administration Services	\$13,388	\$13,393	\$11,360	\$11,555	-14%	-14%	2%
25191 Other Fiscal Services; Refund of Revenue	\$1,939	\$2,513	\$2,098	\$4,684	142%	86%	123%
25890 Other Technology Services	\$0	\$0	\$4,514	\$0	N/A	N/A	-100%
25990 Other Support Services, Central	\$6,720	\$14,475	\$12,782	\$35,818	433%	147%	180%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$552,198	\$728,731	\$658,436	\$652,238	18%	-10%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,208	\$8,296	\$2,084	\$6,014	15%	-28%	189%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rossville Con School District (1180)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,499	\$115,397	\$107,209	\$125,618	49%	9%	17%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$797	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$833	\$1,503	\$915	\$0	-100%	-100%	-100%
26700 Operation and Maintenance of Plant Services; Insurance	\$40,962	\$181,614	\$191,091	\$180,172	340%	-1%	-6%
27010 Student Transportation; Service Area Direction	\$1,122	\$153	\$148	\$266	-76%	74%	80%
27100 Student Transportation; Vehicle Operation	\$134,938	\$235,322	\$277,367	\$240,897	79%	2%	-13%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$77,085	\$79,077	\$137,641	\$133,866	74%	69%	-3%
27400 Student Transportation; Purchase of School Buses	\$142,973	\$112,789	\$80,741	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$15,993	\$18,270	\$22,262	\$21,922	37%	20%	-2%
31200 Food Services Operations; Food Preparation and Dispensing	\$101,374	\$139,741	\$188,459	\$169,011	67%	21%	-10%
31400 Food Services Operations; Food Purchases	\$177,221	\$217,574	\$252,974	\$190,859	8%	-12%	-25%
31900 Other Food Services	\$19,018	\$23,604	\$20,569	\$27,389	44%	16%	33%
Overhead and Operational Total	\$1,571,107	\$2,343,350	\$2,258,539	\$2,100,820	34%	-10%	-7%
Nonoperational							
33400 Athletic Coaches	\$40,464	\$62,581	\$66,010	\$75,869	87%	21%	15%
33930 Latch Key Kid Program	\$0	\$0	\$10,619	\$10,429	N/A	N/A	-2%
33990 Other Community Services; Other	\$1,192	\$1,240	\$1,232	\$1,232	3%	-1%	0%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$43,994	\$1,400	\$19,298	\$205	-100%	-85%	-99%
43000 Facilities Acquisition and Construction; Professional Services	\$800	\$200	\$649	\$30,882	> 500%	> 500%	> 500%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$202,731	\$88,897	\$222,835	\$1,285,507	> 500%	> 500%	477%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$17,425	\$2,257	\$8,238	\$11,210	-36%	397%	36%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,382	\$1,864	\$2,555	\$3,068	-9%	65%	20%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$2,497	\$4,059	N/A	N/A	63%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$90,477	\$151,903	\$32,175	\$54,459	-40%	-64%	69%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$50,000	\$55,000	\$60,000	\$249,000	398%	353%	315%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$14,716	\$0	N/A	N/A	-100%
52100 Debt Services; Interest on Debt; Bonds	\$23,893	\$19,393	\$9,273	\$15,731	-34%	-19%	70%
52200 Debt Services; Interest on Debt; Temporary Loans	\$5,292	\$35,250	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$511,000	\$547,000	\$444,000	\$812,766	59%	49%	83%
54100 Veterans' Memorial Fund; Principal	\$11,834	\$11,495	\$5,555	\$0	-100%	-100%	-100%
54200 Common School Fund; Principal	\$214,629	\$188,388	\$164,416	\$156,426	-27%	-17%	-5%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,250	\$285,350	\$2,750	N/A	120%	-99%
60700 Nonprogramed Charges; Scholarships	\$1,400	\$1,500	\$500	\$2,000	43%	33%	300%
Nonoperational Total	\$1,218,513	\$1,169,617	\$1,349,918	\$2,715,592	123%	132%	101%
Prorated By Fund							
26492 2007 Account Code - Social Security	\$322,850	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$30,492	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$475,245	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$55,028	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$883,615	\$0	\$0	\$0	N/A	N/A	N/A